

# INSTRUCTION SHEET

## FOR PREPARATION OF THE STATUS REPORT

REPORT TO DETERMINE LIABILITY UNDER THE  
ARKANSAS EMPLOYMENT SECURITY LAW

## STATE OF ARKANSAS EMPLOYMENT SECURITY DEPARTMENT

P. O. Box 2981-Little Rock, AR 72203-2981  
Telephone (501) 682-3268

### GENERAL INSTRUCTIONS

The Arkansas Employment Security Law and Regulations provide that each employing unit paying wages for employment in Arkansas shall file a **Report to Determine Liability** on or before the last day of the month next following the month during which it became an employing unit. That report is informational in nature and is used for the purpose of determining whether you are liable to pay the Arkansas State Unemployment Tax.

Liability is established under any of the following conditions: (1) Any employing unit having had in employment one (1) or more persons some portion of ten (10) or more days; (2) Any employing unit which acquires the organization, trade or business, or substantially all the assets thereof, of another already subject to the act; or by adding together the employment records of the predecessor and the successor, the result of which would be employment in ten (10) or more days; (3) Any agricultural employing unit whose payroll equals \$20,000 in a calendar quarter; or has 10 or more employees in 20 different weeks in a calendar year; (4) Any employing unit whose payroll equals \$1,000 or more to individuals in domestic service in any calendar quarter in the calendar year or the preceding calendar year; (5) Any employing unit whose liability is not established by any of the foregoing provisions but who is liable under the Federal Unemployment Tax Act.

In order for this Agency to make a determination of your status, this report should be completed in accordance with the following instructions and must be filed no later than the last day of the second month in which you became an employer/employing unit.

Type or print in ink. If the space provided for any item is not sufficient for a complete answer, use additional sheets and identify each answer by the corresponding item number in the report.

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- Item 1** - Enter the nine digit number if the employing unit shown in item 4 or 7 has or has had an account with the Arkansas Employment Security Department within the last three (3) years.
  - Item 2** - Federal I.D. No. - The nine digit serial number assigned to you by the Federal Government. If you do not have this number, write "none" or "applied for."
  - Item 3** - Check the type of ownership, whether individual, partnership, corporation, etc.
  - Item 4** - Enter the corporate or legal name of employing unit.
  - Item 5** - Specify the mailing address to be used by this Agency for all correspondence.
  - Item 6** - Self-explanatory.
  - Item 7** - Name of individual owner or names of partners. Social Security numbers are required of all individuals and/or partners.

**Item 8** - Enter name by which the business is known to the public and the business address in Arkansas. The address shown should be the physical location in Arkansas from which the services of your employees are directed or controlled. If there is no physical location in Arkansas, state the address from which direction/control is exercised. Specify the county the business (or job) is located in Arkansas and the average number of employees for this business. Enter a telephone number where you can usually be reached.

**Item 9** - Self-explanatory.

**Item 10** - If you acquired an on-going business, enter date the business was acquired and predecessor's name, address and ESD Account Number (if known). Enter the percent of the business acquired.

If any individual, legal entity or other employing unit on or after January 1, 1972, acquires a **segregable** or **identifiable** portion of the business of any employer and if such successor desires to obtain any benefit of his predecessor's experience, such successor must file with the Director a petition, signed by all interested parties within, **thirty (30) days** after the transfer, setting out the percentage of the predecessor's experience that each party is to receive.

**Item 11** - Enter the first date of liability to the State of Arkansas - 11-10-209 (1). Any individual or employing unit which, for some portion of ten (10) or more days, whether the days are or were consecutive, within the current or the preceding calendar year, has or had in employment one (1) or more individuals irrespective of whether the same individuals are or were employed in each day.

**Item 12** - Self-explanatory.

**Item 13** - Non-Profit Organizations (*as defined in the Federal Internal Revenue Code of Section 501(c)(3)*) and any government employing unit may elect to reimburse the Unemployment Trust Fund under the provisions of Subsection 7(h).

**Item 14** - Enter information only if employing unit is domestic employment.

**Item 15** - Self-explanatory.

**Item 16** - Self-explanatory.

**Item 17** - Self-explanatory.

**Item 18** - Self-explanatory.

**Item 19** - If you are exempt under the law and you wish to elect coverage, indicate here and attach a signed Form ESD-ARK-232 or your signed, written request. The request must be approved by the Director of the Arkansas Employment Security Department. Upon approval you must report wage information for two years before terminating your account.

**Item 20** - Enter the principal activity of the business. Wholesale Trade, Retail Trade, Real Estate, Insurance, Construction, Furniture Factory, Personal Service, etc.

**Item 21** - This report must be signed by an official of this employing unit, either the owner, a partner, or corporate officer (as applicable), or a legally authorized representative.